

RECORDATION NO. 28470 FILED

JAN 12 '10 -8 00 AM

**SURFACE TRANSPORTATION BOARD**

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January 12, 2010

Chief  
Section of Administration  
Office of Proceedings  
Surface Transportation Board  
395 E Street, S.W.  
Washington, D.C. 20423

Contract 3-7965 Rider 1

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of December 16, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents.

The name and address of the party to the enclosed document are:

Lessor: American Railcar Leasing LLC (on behalf of  
ACF Industries LLC)  
620 North Second Street  
St. Charles, Missouri 63301

[Lessee: PCS Sales (USA) Inc.  
1101 Skokie Blvd.  
Northbrook, Illinois 60062]

A description of the railroad equipment covered by the enclosed document is:

144 railcars within the series SHPX 206401 - SHPX 206545 as more particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a stylized flourish at the end.

✓ Robert W. Alvord

RWA/sem  
Enclosures

JAN 12 '10 -8 00 AM

**MEMORANDUM OF LEASE****SURFACE TRANSPORTATION BOARD**

This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Incorporated, ACF Industries LLC, American Railcar Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC, ARL II Funding LLC and Shippers Third LLC, all with respect to PCS Sales (USA), Inc., a Delaware Corporation ("Lessee").

ACF Industries LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Master Service Contract as identified on Schedule A (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks SHPX and/or ACFX.

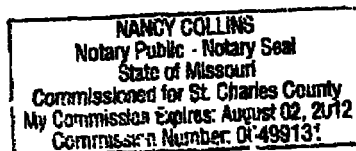
**This Memorandum of Lease is prepared for registration purposes and is not intended to amend the terms and conditions of the Lease.**

**AMERICAN RAILCAR LEASING LLC**

By: Umesh Choksi  
Name: Umesh Choksi  
Title: CFO & Treasurer

STATE OF MISSOURI )  
 ) ss.  
COUNTY OF ST. CHARLES )

On this 16<sup>th</sup> day of Dec, 2009, before me, personally appeared Umesh Choksi, to me personally known, who being by me duly sworn, says that he resides at St. Louis County, Missouri and is the CFO & Treasurer of American Railcar Leasing LLC, that said instrument was signed on the date hereof on behalf of said company by authority of its governing body; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.



Nancy Collins  
Notary Public  
My commission expires on 8/2/2012

## Schedule A

### Equipment

PCS Sales (USA) Inc.

Contract 3-7965 rider 1 dated 7/26/04

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Tank	SHPX	206401
	Tank	SHPX	206402
	Tank	SHPX	206403
	Tank	SHPX	206404
	Tank	SHPX	206405
	Tank	SHPX	206406
	Tank	SHPX	206407
	Tank	SHPX	206408
	Tank	SHPX	206409
	Tank	SHPX	206410
	Tank	SHPX	206411
	Tank	SHPX	206412
	Tank	SHPX	206413
	Tank	SHPX	206414
	Tank	SHPX	206415
	Tank	SHPX	206416
	Tank	SHPX	206417
	Tank	SHPX	206418
	Tank	SHPX	206419
	Tank	SHPX	206420
	Tank	SHPX	206421
	Tank	SHPX	206422
	Tank	SHPX	206423
	Tank	SHPX	206424
	Tank	SHPX	206425
	Tank	SHPX	206426
	Tank	SHPX	206427
	Tank	SHPX	206428
	Tank	SHPX	206429
	Tank	SHPX	206430
	Tank	SHPX	206431
	Tank	SHPX	206432
	Tank	SHPX	206433
	Tank	SHPX	206434

## Schedule A

### Equipment

**PCS Sales (USA) Inc.**

**Contract 3-7965 rider 1**

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Tank	SHPX	206435
	Tank	SHPX	206436
	Tank	SHPX	206437
	Tank	SHPX	206438
	Tank	SHPX	206439
	Tank	SHPX	206440
	Tank	SHPX	206441
	Tank	SHPX	206442
	Tank	SHPX	206443
	Tank	SHPX	206444
	Tank	SHPX	206445
	Tank	SHPX	206446
	Tank	SHPX	206447
	Tank	SHPX	206448
	Tank	SHPX	206449
	Tank	SHPX	206450
	Tank	SHPX	206451
	Tank	SHPX	206452
	Tank	SHPX	206453
	Tank	SHPX	206454
	Tank	SHPX	206455
	Tank	SHPX	206456
	Tank	SHPX	206457
	Tank	SHPX	206458
	Tank	SHPX	206459
	Tank	SHPX	206460
	Tank	SHPX	206461
	Tank	SHPX	206462
	Tank	SHPX	206463
	Tank	SHPX	206464
	Tank	SHPX	206465
	Tank	SHPX	206466
	Tank	SHPX	206467
	Tank	SHPX	206468

## Schedule A

### Equipment

**PCS Sales (USA) Inc.**

**Contract 3-7965 rider 1**

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Tank	SHPX	206469
	Tank	SHPX	206470
	Tank	SHPX	206471
	Tank	SHPX	206472
	Tank	SHPX	206473
	Tank	SHPX	206474
	Tank	SHPX	206475
	Tank	SHPX	206476
	Tank	SHPX	206477
	Tank	SHPX	206478
	Tank	SHPX	206479
	Tank	SHPX	206480
	Tank	SHPX	206481
	Tank	SHPX	206482
	Tank	SHPX	206483
	Tank	SHPX	206484
	Tank	SHPX	206485
	Tank	SHPX	206486
	Tank	SHPX	206487
	Tank	SHPX	206488
	Tank	SHPX	206489
	Tank	SHPX	206490
	Tank	SHPX	206491
	Tank	SHPX	206492
	Tank	SHPX	206493
	Tank	SHPX	206494
	Tank	SHPX	206495
	Tank	SHPX	206496
	Tank	SHPX	206497
	Tank	SHPX	206498
	Tank	SHPX	206499
	Tank	SHPX	206500
	Tank	SHPX	206501
	Tank	SHPX	206502

## Schedule A

### Equipment

**PCS Sales (USA) Inc.**

Contract 3-7965 rider 1

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Tank	SHPX	206503
	Tank	SHPX	206504
	Tank	SHPX	206505
	Tank	SHPX	206506
	Tank	SHPX	206507
	Tank	SHPX	206508
	Tank	SHPX	206509
	Tank	SHPX	206510
	Tank	SHPX	206511
	Tank	SHPX	206512
	Tank	SHPX	206513
	Tank	SHPX	206514
	Tank	SHPX	206515
	Tank	SHPX	206516
	Tank	SHPX	206517
	Tank	SHPX	206518
	Tank	SHPX	206519
	Tank	SHPX	206520
	Tank	SHPX	206521
	Tank	SHPX	206522
	Tank	SHPX	206523
	Tank	SHPX	206524
	Tank	SHPX	206525
	Tank	SHPX	206526
	Tank	SHPX	206527
	Tank	SHPX	206528
	Tank	SHPX	206529
	Tank	SHPX	206530
	Tank	SHPX	206531
	Tank	SHPX	206533
	Tank	SHPX	206534
	Tank	SHPX	206535
	Tank	SHPX	206536
	Tank	SHPX	206537



## Schedule A

### Equipment

**PCS Sales (USA) Inc.**

**Contract 3-7965 rider 1**

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Tank	SHPX	206538
	Tank	SHPX	206539
	Tank	SHPX	206540
	Tank	SHPX	206541
	Tank	SHPX	206542
	Tank	SHPX	206543
	Tank	SHPX	206544
	Tank	SHPX	206545
<b>144</b>			

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: \_\_\_\_\_

1/12/2010



\_\_\_\_\_  
Robert W. Alvord